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Ernest Stevelinck

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Ernest Stevelinck
BELGIUM

THE MANY FACES OF LUCA PACIOLI: ICONOGRAPHIC RESEARCH OVER THIRTY YEARS*

Abstract: This article, first delivered as a paper at the 1980 World Congress of Accounting Historians in London,¹ presents the results of three decades of the author's research in pursuit of a true image of Luca Pacioli. Portraits, sculptures, and sketches are traced to painters and artists of several periods. The mystery relating to Pacioli's likeness is considered. Stevelinck suggests that the search for a true portrait continues, given the disputes over the authenticity of various paintings and their faithfulness in representing the appearance of Pacioli. The research also provides important information about the career of Pacioli by considering the relationships revealed in the artwork presented.

Present-day accountants have the advantage of knowing who Luca Pacioli was. I studied accountancy without ever hearing of him, and it was only much later, when I became interested in the origins of accounting and consequently in its history, that I made the acquaintance of this friar who, in 1494, wrote *Summa d Arithmetica, Geometria, Proportioni et Proportionalita*.

His genius allowed him to assimilate a wide range of knowledge and to see things as they were. He associated with the leading men of his time and gained their friendship. Thus he won the favor of Federico, Duke of Urbino, and gained access to his library.

He lived for a year in Rome with the architect Leon Battista Alberti, who was also a mathematician, philosopher, poet, humanist, and jurist. He made contact with the della Rovere family. Francesco della Rovere was Pope Sixtus IV (1471-84), and his two nephews had a close relationship with Luca Pacioli. One, Giovanni della Rovere, was the brother-in-law of Guidobaldo da Montefeltro, and later Pacioli's protector. The other, Giuliano della Rovere, who was destined to become Pope Julius II (1503-13), formed an equally strong friendship with Pacioli.

*Translated from French by Geoffrey A. Lee, University of Nottingham. Adapted, edited and revised by Alfred R. Roberts, Georgia State University.

Then came the call to the ducal court of Milan in 1496, to teach mathematics. As a result, Pacioli came into frequent contact with Lodovico Sforza, known as *il Moro* ("the Moor"), who became his close friend. Accompanied by Leonardo da Vinci he left Lombardy when the French, under Louis XII, invaded Milan, and settled in the Marquisate of Mantua. Luca Pacioli dedicated one of his books to the Marquis and Marchioness. When he moved to Florence he became the protégé of Piero Soderini, Gonfalonier of the Florentine Republic.

Finally, as a lecturer at the Universities of Pisa, Perugia, Bologna, Florence, and Rome (whither he was summoned by Pope Leo X himself to occupy a Chair of Mathematics), he may be said to have enjoyed a well-established reputation in his lifetime.

Nevertheless, after 1514 Luca Pacioli disappeared from the annals of history. The great compiler, having rendered up his soul to God, sank into oblivion, and his works with him. A few erudite mathematicians knew of him, and leafed through his books at long intervals.

The "Discovery" of Pacioli

Then came a day, over a century ago, when the Milan Academy of Accountancy asked Professor Lucchini to give a lecture for its members. Lucchini was rather uncertain as to a subject on which to speak. As he searched for something worthy of engaging the attention of the membership of the *Accademia dei Ragionieri*, it may be that his steps turned to a public library — or perhaps his previous studies and research had already led him to examine the work of Luca Pacioli.

Thus it was that in 1869, while addressing his audience, he drew the accountants' attention to a work printed in 1494, entitled *Summa de Arithmetica, Geometria, Proportioni et Proportionalita*, wherein appears a chapter relating to bookkeeping. The author of this treatise, one Luca Pacioli, was unknown to accountants at that time. It was, therefore, a revelation to them to learn that an illustrious predecessor had published before 1500 a book which treated, though not under that name, the theory of double entry — otherwise called Italian — bookkeeping.

One year after Lucchini's lecture, Italian unity was accomplished. The kingdom, after annexing the Papal States and seizing Venice from Austria in 1866, established its capital in Rome. With the movement for unification, a sense of national pride grew stronger. Thus,

in 1870 Italy was a brand-new nation, but one with an astounding past.

Its inhabitants belonged to many different races, with very different origins. There were descendants of Celts, Ligurians and Veneti, there were Maltese, Armenians, Albanians, Catalans, Slovenes, Croats, Germans, Jews, and Gypsies as well — but all were now Italians.

How did the Italian authorities go about the task of forging a communal spirit among a people composed of such disparate elements? They endeavored to make them share an admiration for great men of their past. Indeed, during more than three thousand years of civilization Italy had reared geniuses of every kind. People were led to remember the splendors of the past. Heroes were destined to live again in the memory of every citizen. Such communal fervor was the cement of national unity.

Every city staked a claim to its illustrious sons, sometimes to those it had never had. Thus it is that the tourist may marvel at the two birthplaces of Christopher Columbus, one in Genoa and one in Savona!

Not to be outdone, Florence commissioned busts of its own famous men, and among them was that of Luca Pacioli, the great mathematician of the *Quattrocento* (fourteen hundreds). If Florence erected a statue to him (III. A), it was doubtless because the city took a certain interest in him. Pacioli had visited Florence a number of times, and had lived there while studying philosophy and theology about 1481 and 1486.

Yet, we can imagine the annoyance that the sculptor must have felt when he received this commission. Who was the famous stranger whose features he was supposed to depict? What did he look like when he was alive? Did he die in old age or in his prime? To be on the safe side the sculptor decided to show a young man, inasmuch as all famous men, and others too, pass through this stage at some time. He gave him a Florentine hair-style and, since every normal man has two eyes, a nose and a mouth, he chose a face at random to serve as a model. In any case, so that there should be no doubt that it was Luca Pacioli, his name appeared in large letters in a cartouche beneath the bust.

Such, probably, was the story of the creation of the bust of Luca Pacioli, *Si non e' vero . . .*

Let us pursue the history of this sculpture. After Professor Lucchini had drawn attention to Luca Pacioli's work on accounting, it came about that V. Gitti, an accountant of Turin, while visiting

the art galleries of Florence at the turn of the century, stopped in front of the bust in question. Delighted to have a graphic portrait of this now famous person, and availing himself of the quite recent invention of photography, he had it recorded for posterity.

In 1909 Gitti sent an enlargement to the Société Académique de Comptabilité of Paris, whose offices were then at 92 Rue de Richelieu. Georges Reymondin, vice-president of the society, was just about to publish his bibliography of accounting treatises in French from 1543 to 1908. This work had exacted from him many years of sustained and unrelenting toil. He took the opportunity to insert in his book, on page 21, the print of the first accounting author of all — even though he was not a Frenchman.

A German, Professor Penndorf, being deeply interested in the history of accounting in his own country, brought out a work of great authority among accounting historians — *Geschichte der Buchhaltung in Deutschland* (Leipzig, 1913). He too reproduced, on page 41, the photograph of the bust at Florence.

We, in turn, could hardly fail to insert it at the beginning of our French translation of Pacioli's work on accounting. [*Luca Pacioli. Sa Vie, Son Oeuvre* by Stevelinck and Haulotte, Pragnos, Vesoul, 1975.]

The "Search" for Pacioli

Later on, curiosity (a fault of accountants in general) and a degree of piety towards an illustrious predecessor led me to the art galleries of Florence. But after a week of fruitless searching, I left. That was twenty years ago, and I had only myself to blame for not finding the bust of Pacioli. I did not know when I set out that there were so many galleries and museums in Florence, and I had acted without any real system and without seeking help.

Accordingly, I prepared for a new expedition in 1968 by writing to several Italian colleagues, to various accountancy institutions, and, of course, to the municipal authorities in Florence. In the Via della Ninna there is an Ufficio Inventario, whose principal duty it is to catalog all works of art by name and location. In the Piazza dei Guidici there is also a Museo delle Scienze. Everywhere I went I showed the photograph of the bust, but the work remained unlocated. This was not by any means for lack of searching; I even searched in the attics and cellars of the museums. Florence had suffered from severe flooding in 1966, which had left its mark in many places, and it had completely upset the arrangement of the museums.

All the same, I had informative conversations with several people. During one such conversation a professor from the University of Florence touched on the truth. He told me, in effect, that nationalistic feeling at the time of the *Risorgimento* had been so strong that statues had proliferated in unimaginable quantities — to such an extent, in fact, that the statuaries art had enjoyed a veritable renaissance at that period. Italy had once more become a great theater of art where, after a number of audacious experiments, sculpture in particular had regained its former qualities of measure and proportion.

This professor also said that there had been a “clearing-out” and that many works had been withdrawn from circulation. No doubt that was the case with the bust of “young” Pacioli, because in the meantime there had been discovered at Naples, in the Galleria di Capodimonte, a portrait of Fra Luca Pacioli, painted in the mathematician’s lifetime by a contemporary: “Jaco. Bar.” This portrait (Ill. B) bears no resemblance to the Florence bust, and that, no doubt, is why the bust had disappeared, or perhaps been destroyed.

Portraits of a Mystery

Among the several “portraits” of Luca Pacioli there are two painted by Piero della Francesca [See Ills. R and T later], who was also born in Borgo San Sepolcro, and a third one signed *Jaco. Bar. Vigennis P. 1495*, (Ill. B) which we shall call the “Naples” portrait. It is not known for certain who painted the third picture, although it has been attributed to the “Master of the Caduceus,” Jakob Walch (or Walsch), known also as Jacopo de’ Barbari. However, such speculation seems to be mistaken, since Jakob Walch (who also painted the Emperor Maximilian at Nuremberg and, later, Margaret of Burgundy, Regent of the Netherlands) was born in Venice in 1445, whereas the signature at the foot of the portrait of Pacioli means: “*Jaco. Bar.*, aged 20, painted it in 1495.” Since Walch or Walsch was 50 years old in 1495, not 20; and since it was his custom to sign his pictures with his initials separated by a caduceus (Mercury’s winged staff with two serpents) — as the “Master of the Caduceus,” I cannot explain why he would have made an exception for Luca Pacioli’s portrait.

Another hypothesis is, that *Bar.* is not an abbreviation of Barbari but of Barbaglia, a nickname in use in Pacioli’s family, for, as may be read in his will (drawn up on 21st November 1511), Luca Pacioli

left a legacy to Madonna Caterina, wife of Antonio Massi Pacioli, otherwise called Barbaglia (*aliter dictus barbaglia*), the testator's nephew. In that case the picture might have been painted by a member of the Pacioli family.

One final modern portrait, signed Angelo Tucca [See III. Q later], hangs in the office of the Mayor of Borgo San Sepolcro. It illustrates a controversial allegation that Luca Pacioli plagiarised his ideas from Piero della Francesca. However, all this material is prologue, for the focus of this paper lies elsewhere.

If the disappearance of the first bust of Pacioli is a mystery, the Naples portrait (III. B) may also pose a conundrum. At first it was reproduced in black and white. Then attempts were made to print it in color. A 1963 pamphlet published by the Institute of Chartered Accountants in England and Wales, entitled *The Earliest Books on Bookkeeping* (with preface by the late Hugh W. Thomson), shows Luca Pacioli wearing a spinach-green habit. In contrast, when an article by Christopher Nobes, lecturer in accountancy at Exeter University, appeared in *Accountancy* with the title: "Pacioli, the first academic accountant?", the illustration showed him in a chocolate-brown habit. In fact, as I discovered from visiting the Galleria di Capodimonte, Pacioli's robe is mouse-grey.

In 1878 the town of Borgo San Sepolcro, in order to be fashionable, decided that Luca Pacioli had been born within its walls, and that his fellow townsmen had seriously undervalued him. With so much discussion about him, public opinion was aroused, and on the occasion of an accounting congress a marble tablet was placed on a wall of the Palazzo delle Laudi which serves as the town hall. Originally, in 1878, the tablet was adorned with a bas-relief of the features of the "Father of Accounting." In 1925 it was replaced by a painting on a metal plate, done by Professor Silvio Zanchi of Borgo San Sepolcro (III. C). The portrait was a reproduction of Luca Pacioli's head in the painting of 1495 attributed, rightly or wrongly, to Jacopo de' Barbari.

During my first visit to Borgo San Sepolcro I was able to examine at leisure this memorial tablet, set above a doorway under an arcade. When I came back to the same place ten years later, I was surprised to find the tablet missing. I therefore went to the Pinacoteca, which is opposite the Palazzo delle Laudi, and inquired of the curator what had become of the memorial tablet. He explained that the façade in which it was set had needed repairs, and the stone had to be taken out. He then opened the door of a little closet, and there it was, thick with dust!

Seized with righteous indignation, I quickly crossed the street to the town hall, and marched upstairs to the Sindaco's office. He was not in, as it was election time. I made such a fuss that the municipal secretary, with whom I had a long conversation in very halting Italian, ended by making a note of my complaint for immediate transmission to the mayor of the commune.

Since then I have met Professor Osamu Kojima (in Atlanta in 1976), who told me that he had seen the tablet in a cellar in 1961 and had found it again in the same cellar in 1977.²

Also during my first visit to Borgo San Sepolcro I was pleasantly surprised to discover a bust of Luca Pacioli by Filippo Lombezzi, who died in 1963, visibly inspired by the Naples portrait and not yet known to the accounting world. It too was shut up in the little closet already mentioned, from which it was extracted only at my insistence (III. D). Since then, however, it has occupied a more or less honorable position among some old chests.

Before my second visit to Italy I contacted various Italian colleagues in the hope of locating the statue of "young" Pacioli. One of them, Professor Carlo Antinori, told me that if it was statues I wanted, I would find plenty. This reply puzzled me. Why would there be so many?

A Pacioli Competition

When a new school of commerce was opened at Fidenza in the region of Emilia, near Parma, the founders named it the *Istituto Tecnico Luca Pacioli*, and announced a national competition for a work of art to adorn the entrance hall — namely, a bronze bust of Luca Pacioli on a pedestal. Fifteen Italian sculptors entered the contest and submitted sixteen works.

The winning entry now stands in the entrance hall of the new school. It is modernistic in style; the artist is Beppino Marzot (III. E). The statue by Augusto Perret of Palermo received the second prize (III. F). The third prize was awarded to Renato Avanzinelli of Lucca (III. G). The next entry was that of Virgilio Mori of Rome (III. H).

The bust designed by Bianca Maria Silvestrelli of Rome, shown here full face (III. I), also has undeniable merit. Indeed it is a close copy of the Naples portrait. However, it is the next candidate, Professor Artemio Giovagnoni of Perugia, who seems to me to have most accurately studied and adapted the picture (III. J).

The working methods of Eustacchio Errani of Isernia seem very modernistic to me (III. K). One must not forget that our mathe-

matician was born in the fifteenth century. Very different is the method of Alberto Biasi of Rovereto, whose work appears unfinished (III. L). The Pacioli portrayed by Dante Carpigiani of Bologna is very young; I would have preferred him in his maturity (III. M). The bust by Albano Seguri of Mantua, though quite characteristic, did not please me (III. N).

Even today our search for a true likeness of Pacioli continues. However, the picture of the famous friar appears on the stamps of the Italian National Benevolent Fund for Accountants (III. O), and the outline of his features has become ever more precise.

Historians have come a long way since the time when, trying in vain to depict Luca Pacioli, they thought they had found his likeness in the picture of a friar which forms the initial to the chapter *De scripturis*, relating to bookkeeping (III. P).

Piero della Francesca — A Father of Accountancy?

I have yet to recount the discovery of a painting by Angelo Tucca, which hangs in the Mayor's office at Borgo San Sepolcro. It shows the blind Piero della Francesca teaching his science to Luca Pacioli. This canvas is still unknown to most historians. I was fortunate to discover it during the stormy discussion with the municipal secretary of Borgo San Sepolcro (III. Q).

I feel it is important to consider what may be implied in this portrait. It has been suggested that Luca Pacioli, a "universal man," was not loved in his native town; strange, but true. Perhaps it was because his home town could only honor one famous son. Indeed San Sepolcrans seem to have but one love: the great painter, Piero della Francesca. His works still arouse interest and his glory may very well be greater now than in his own time. But he was recognized as a great artist while he lived, and was welcomed as such at courts as brilliant as those of Ferrara, Rimini, Urbino, and Papal Rome.

Piero della Francesca was born at Borgo San Sepolcro between 1410 and 1420, some thirty years before Luca Pacioli. He spent much of his life in the town and took part in the municipal administration. He was nominated Counsellor of the People in 1442. A pupil of Domenico Veneziano, he was also influenced by Leon Battista Alberti and Filippo Brunelleschi. The two latter are credited with discovering the mathematical laws of linear proportion, valuable to painters and architects in the modern development of mathematical perspective.

Plato had affirmed that absolute beauty is to be found only in geometrical figures. Rules of perspective had long been lacking among artists but, once they were established, painters applied mathematical calculations in the proportion of their works. This helps to explain why the great artists of the period were not only painters and sculptors but also geometricians, architects, and mathematicians. This was also the manner of Piero della Francesca, all of whose compositions aspire to geometric regularity. Indeed, for Piero della Francesca perspective was an end in itself. He perceived its value to be so strong as to be an element of first importance.

While he was alive he taught the knowledge that he possessed, and a few years before his death he dedicated his treatises on mathematics and perspective to Guidobaldo I, Duke of Urbino.

In 1487 he made his will, which included an autobiographical passage. One must conclude that at the time he had not yet lost his sight. His eyes had been failing during his last years, and he had to be guided by Marco di Longaro. At the time of his death in 1492, Piero della Francesca was blind.

For nearly five hundred years the inhabitants of Borgo San Sepolcro have had before their eyes, every day, the frescoes painted by Piero upon the walls of the old Palazzo Comunale, now called the Pinacoteca. For five centuries they have considered this great artist's loss. Can there be a more dreaded affliction for a painter than to lose his sight? They knew that Piero was especially concerned with perspective and that his fellow townsman Luca Pacioli had the benefit of his lessons. Is it unfair to suspect the student of usurping a blind man's intellectual riches?

The painting of Angelo Tucca is eloquent. It is a large picture which graces the office of the mayor of Borgo San Sepolcro. Piero is seated in a high-backed armchair. His face radiates kindness. He is engaged in revealing the mathematical secrets of perspective. His left hand rests on a stick, which he uses to guide his steps. A gesture of his right hand serves to illustrate his argument. He occupies the center of the picture. On the right three youths are trying to understand the master's explanations. On the left Luca Pacioli in his habit stands before a blackboard and is taking notes on paper of the explanations as they are given. Is he usurping Piero's knowledge? That is what the people of Borgo San Sepolcro think.³

When the accountants of Italy, who accord an honorable place to Luca Pacioli, gathered in his native town in 1878 for an account-

ing congress and paid him due homage, the populace was astounded. Could the citizens have been wrong? The official with whom I spoke expressed astonishment at the enthusiasm of foreigners for Pacioli. He told us that he had received a visit from Professor Osamu Kojima who had come from Japan just to visit Pacioli's birthplace. He could not understand what we accountants saw in that man who had plagiarized the works of Piero della Francesca.

Apologia

The truth is that Luca Pacioli, in order to write his books, drew upon the work of his predecessors. One cannot reinvent geometry every day — one must consider Euclid. The same is true of double entry. Pacioli did not claim to have invented it. On the contrary, he made it clear that he wished to expound the method in use in contemporary Venice.

The compiler of a book of extracts is content to furnish a preface. Similarly, the author of a *Summa* brought together scattered data in one place. The labors of one's predecessors are designed to serve future generations. All our present civilization is for the greatest part inherited from the past.

That Luca Pacioli was inspired by the works of Piero della Francesca is very possible, even probable. But was not Piero himself inspired in his work by his own predecessors? While the great painter's sight failed in his later years and he was blind when he died, there is no evidence that Pacioli took advantage of his condition. Pacioli admitted that he was inspired and guided by his predecessors. However, even Piero della Francesca was inspired by the work of his forerunners, for that is how civilization advances.

For my part I believe that Piero della Francesca and Luca Pacioli were always on good terms. In the Pinacoteca di Brera at Milan there has been discovered a work of Piero, at first falsely ascribed to Fra Carnevale: *La Madonna col Bambino Gesù*, in which there is a figure of Luca Pacioli, along with others (III. R). A detail of Pacioli's head is in the center of the picture (III. S).

Christopher Nobes, in the article of which I spoke earlier, cites another painting of Piero della Francesca: *Virgin, Child, and Saints*, from the church of Sant'Antonio in Perugia (III. T) (now in that city's art gallery), in which Pacioli is shown holding a book (III. U).

Here in these few pages are the results of research conducted over thirty years. My hope is that this combination of evidence will

assist fellow historians to gain a better understanding of Luca Pacioli and his mentor, Piero della Francesca. I hope the patience and thoroughness of this work will encourage others to investigate and contribute to the understanding of legendary personages in our discipline. Luca Pacioli was unknown for a long time and his likeness forgotten. Now we can concentrate on the evidence before us to establish a proper image of "The Father of Modern Accountancy."

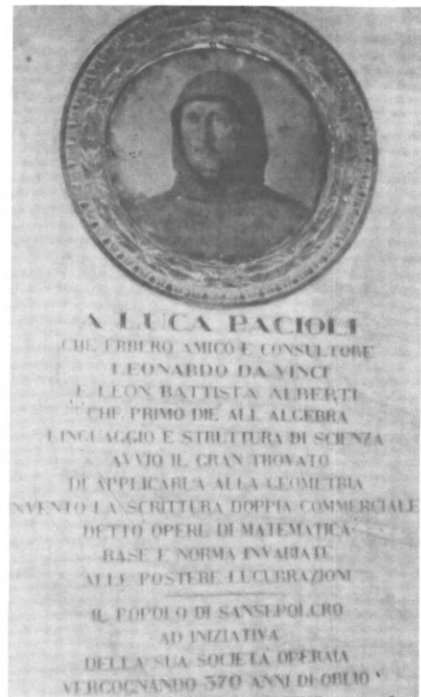
FOOTNOTES

¹The original manuscript was in French.

²In August 1984 the tablet was prominently displayed on the wall by the main door of the town hall. It was a focus of attention for accounting historians who visited Borgo San Sepolcro on a field trip which was part of the Fourth International Congress of Accounting Historians, hosted by the University of Pisa.

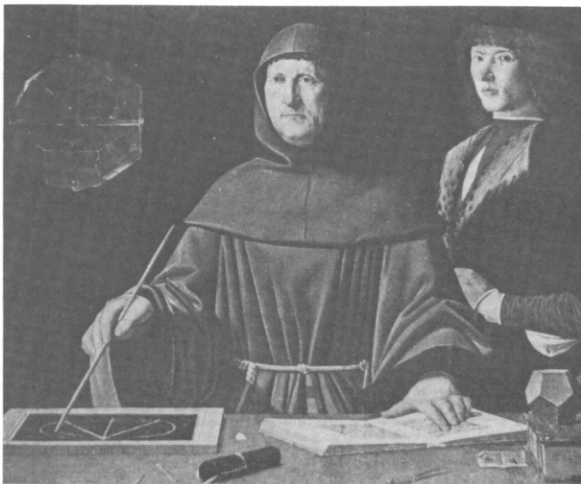
³The accusation that Pacioli had plagiarised the works of Piero della Francesca evidently became widespread after the publication of Giorgio Vasari's book *The Lives of the Painters*, first printed in 1550, and partly rewritten and revised in 1568. R. Emmett Taylor wrote a book on the life of Luca Pacioli entitled *No Royal Road* (Chapel Hill, N.C.: The University of North Carolina Press, 1942; Reprinted by Arno Press, 1980). On page 335 of his book Taylor quoted the following passage, from a translation of the 1568 edition of Vasari's book, which relates to the life of Piero della Francesca: "And the man who should have labored with all his powers to secure the fame and increase the glory of Piero, from whom he had acquired all that he knew, Fra Luca del Borgo, namely, he, on the contrary, envious and malignant, did his utmost to annihilate the name of Piero, his instructor, and sought to arrogate to himself that honor which was due to his teacher alone, publishing, under his own name, all the laborious works of that good old man. . . . This master was exceedingly zealous in the study of the arts. As I have said, he devoted much attention to perspective, and possessed considerable knowledge of Euclid, inasmuch that he understood all the most important properties of rectilinear bodies better than any other geometrician; and the most useful elucidation of these matters that we possess, are from his hand: for the Friar of St. Francis, Maestro Luca del Borgo, whose works treat regular geometrical bodies, was his disciple, and when Piero became old, and finally died, after having written many books, the above named Maestro Luca, attributing them to himself, caused the works of his master to be printed as his own, they having fallen into his hands on the death of Piero."

In chapter eighteen, Taylor presents various arguments and speculations regarding the accusation.

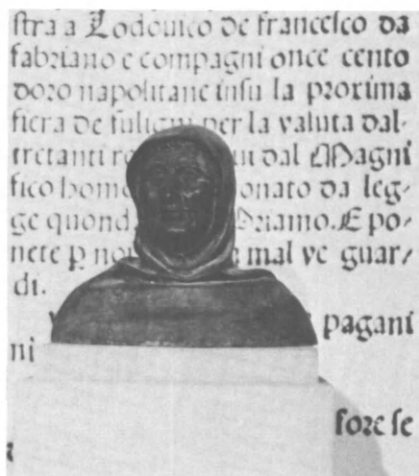


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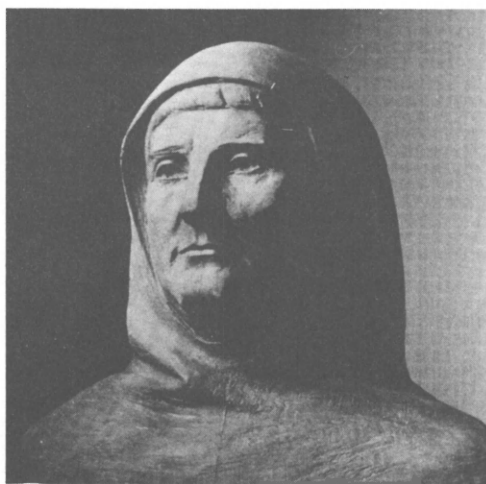
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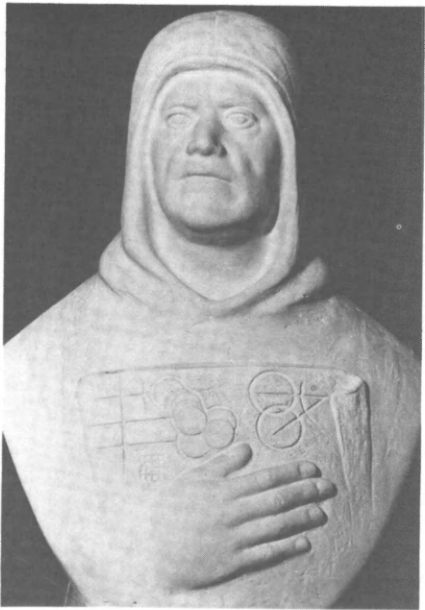
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Stevellinck: The Many Faces of Luca Pacioli: Iconographic Research

17



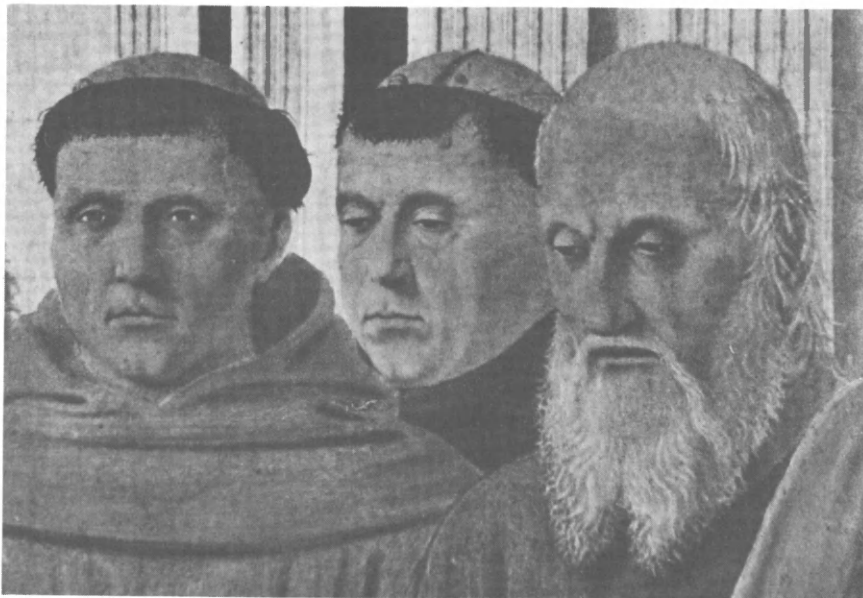
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